

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, *leverage*, dan ukuran perusahaan yang diproksikan *Return On Asset*, *Debt to Equity Ratio* dan ukuran perusahaan terhadap penghindaran pajak pada perusahaan manufaktur yang terdapat di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan manufaktur yang terdapat di Bursa Efek Indonesia selama periode 2014-2016, selama 3 tahun pengamatan terdapat 144 laporan tahunan yang dianalisis, dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 50 perusahaan manufaktur. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solution*).

Hasil penelitian menunjukkan bahwa variabel profitabilitas (ROA) tidak signifikan terhadap penghindaran pajak dengan koefisien regresi sebesar -0.115 dan tingkat signifikan sebesar 0.093, *leverage* (DER) tidak signifikan terhadap penghindaran pajak dengan koefisien regresi sebesar 0.008 dan tingkat signifikan sebesar 0.384 dan ukuran perusahaan (SIZE) berpengaruh negatif dan signifikan terhadap penghindaran pajak dengan koefisien regresi sebesar -0.008 dan tingkat signifikan sebesar 0.039.

Kata Kunci: profitabilitas, *leverage*, ukuran perusahaan dan penghindaran pajak.

ABSTRACT

This research is aimed to find out the influence of profitability, leverage, and firm size which is proxy by Return On Asset, Debt to Equity Ratio and firm size to the tax evasion on manufacturing companies which are listed in Indonesia Stock Exchange.

The population has been selected by using purposive sampling method on manufacturing companies which are listed in Indonesia Stock Exchange in 2014-2016, during 3 years of observation, 144 annual reports have been analyzed periods and based on the predetermined criteria 50 manufacturing companies have been selected as samples. The analysis method has been performed by using multiple linear regressions analysis and SPSS (Statistical Product and Service Solution) application program.

The result shows that profitability (ROA) does not give any significant influence to the tax evasion with its coefficient regression is -0.115 and its significant level is 0.093, leverage (DER) does not give any significant influence to the tax evasion with its coefficient regression is 0.008 and its significant level is 0.384 and firm size (SIZE) give negative and significant influence to the tax evasion with its coefficient regression is -0.008 and its significant level is 0.039.

Keywords: profitability, leverage, firm size, tax evasion